

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§5-301.

(a) A person who, under a Class E, F, or G alcoholic beverage license, sells or delivers any alcoholic beverages within the boundaries of the State shall pay the alcoholic beverage tax on those alcoholic beverages, in the manner that the Comptroller requires, with the return that covers the period in which the person sells or delivers those alcoholic beverages.

(b) (1) A manufacturer that, under an alcoholic beverage license as a winery or limited winery, sells or delivers wine to retail dealers or to consumers in the State shall pay the alcoholic beverage tax on that wine, in the manner that the Comptroller requires, with the return that covers the period in which the manufacturer sells or delivers that wine.

(2) A manufacturer that sells, to wholesalers or retail dealers for consumption in the State, beer on which the alcoholic beverage tax was not paid before the beer was delivered into the State shall pay the alcoholic beverage tax on that beer, in the manner that the Comptroller requires, with the return that covers the period in which the manufacturer sells that beer.

(3) A manufacturer that, under a Class 6 pub-brewery license, brews and transfers malt beverages for consumption on restaurant premises in the State shall pay the alcoholic beverage tax on that malt beverage, in the manner that the Comptroller requires, with the return that covers the period in which the manufacturer transfers that malt beverage.

(4) A manufacturer that, under a Class 7 micro-brewery license, brews and transfers malt beverages for consumption off the micro-brewery licensed premises in the State shall pay the alcoholic beverage tax on that malt beverage, in the manner that the Comptroller requires, with the return that covers the period in which the manufacturer transfers that malt beverage.

(c) A person who holds a nonresident winery permit under § 2-135 of the Alcoholic Beverages Article that sells or delivers wine to retail dealers in the State shall pay the alcoholic beverage tax on that wine, in the manner that the Comptroller requires, with the return that covers the period in which the wine manufacturer who holds a nonresident winery permit sells or delivers that wine.

(d) Before a nonresident dealer delivers or ships beer to a wholesaler in the State, the nonresident dealer shall pay the alcoholic beverage tax on that beer, in the manner that the Comptroller requires.

(e) Before a resident dealer delivers or ships beer to a wholesaler in the State, the resident dealer shall pay the alcoholic beverage tax on that beer, in the manner that the Comptroller requires.

(f) (1) A wholesaler that sells or delivers distilled spirits or wine to retail dealers in the State shall pay the alcoholic beverage tax on those distilled spirits and wine, in the manner that the Comptroller requires, with the return that covers the period in which the wholesaler sells or delivers those distilled spirits and wine.

(2) A wholesaler that imports beer directly from a place outside the United States shall pay the alcoholic beverage tax on that beer, in the manner that the Comptroller requires, before the wholesaler receives that beer in the State.

(g) A person who pays the alcoholic beverage tax shall obtain:

(1) tax stamps or certificates if required for distilled spirits under § 5–303 of this subtitle; or

(2) any other evidence of tax payment that the Comptroller requires by regulation.

[\[Previous\]](#)[\[Next\]](#)